

ETEXT ATTACHMENT

04/23/2003 13 : 18

April 23, 2003

Identification Number: C00135368

Reference: 1

FEC letter dated 4/3/2003 in response to Year-end Report (11/26/02-12/31/02)

Dear Mr. Gibson:

This responds to your letter which requests additional information regarding several disbursements reported after the General election. As we have communicated in previous correspondence, these expenditures represent in-kind contributions that are reported to the FEC when the check is issued. On occasion, this results in some disbursements being reported after the General election date. This is the method that the Sierra Club has used for several years based on conversations with our former Reports Analyst. According to my recent conversation with Ms. Jane Parks, our current Reports Analyst, we have been advised that these expenditures should now be recorded as memo entries on the date the in-kind contributions were made (i.e. the date the goods or services are provided to the recipient committee.) Once the check is issued for the expense, a subsequent report will reflect the actual expenditure. In accordance with these new procedures, the applicable memo entries have been added to the amended reports filed on the date of this letter.

Schedule B supporting line 23 of the Year-end Report discloses contributions to candidates with a Sierra Club employee or vendor as the payee. As explained above these transactions represent in-kind contributions. We have provided additional clarification for these disbursements by adding the words 'in-kind' to the description line. The amended Year-end Report filed on the date of this letter reflects this description for all of the applicable transactions.

Sincerely,

Margaret Conway
Sierra Club Political Committee